

EXHIBIT D-3 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	16647	Secured: Priority: Administrative: \$1,440.81 Unsecured: _____ Total: \$1,440.81	08/27/2007	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16649	Secured: Priority: Administrative: \$36,000.00 Unsecured: _____ Total: \$36,000.00	08/04/2007	DELPHI CORPORATION (05-44481)

Total: 2 \$37,440.81